

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
ANDOVER, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2014**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
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**JUNE 30, 2014**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Andover Unified School District No. 385  
Andover, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education**  
**Andover Unified School District No. 385**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Andover Unified School District No. 385, Andover, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
Andover Unified School District No. 385**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated January 8, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2014, on our consideration of **Andover Unified School District No. 385, Andover, Kansas**, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Andover Unified School District No. 385, Andover, Kansas** internal control over financial reporting and compliance.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
December 1, 2014

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year		Cash Receipts	Expenditures	Ending		Add		Ending Cash Balance
		Encumbrances	Canceled			Unencumbered Cash Balance	Encumbrances and Accounts Payable			
General Fund	\$ 0	\$ 1,416	\$ 0	\$ 30,047,617	\$ 30,046,617	\$ 2,416	\$ 0	\$ 81,127	\$ 0	\$ 83,543
Special Purpose Funds										
Supplemental General	287,721	603		9,901,964	9,980,592	209,696		431,376		641,072
At Risk (4 Year Old)	10,750	0		134,421	135,260	9,911		1,760		11,671
At Risk (K-12)	444,786	0		1,007,300	1,171,062	281,024		231		281,255
Bilingual Education	52,956	0		102,760	155,677	39		0		39
Virtual Education	112,342	0		3,727,578	2,746,189	1,093,731		36,612		1,130,343
Capital Outlay	1,421,863	0		2,435,959	2,633,683	1,224,139		278,856		1,502,995
Driver Training	114,750	0		55,980	43,087	127,643		30		127,673
Food Service	119,908	0		1,927,362	1,937,312	109,958		6,214		116,172
Professional Development	2,860	0		69,500	36,914	35,446		17,852		53,298
Summer School	865	0		6,700	7,001	564		0		564
Special Education	208,809	0		5,875,878	5,623,656	461,031		92		461,123
Vocational Education	0	0		343,037	342,614	423		0		423
KPERS Contribution	0	0		2,630,860	2,630,860	0		0		0
Federal Funds	62	0		326,726	326,390	398		395		793
Gifts and Grants Fund	50,032	0		153,087	124,412	78,707		1,296		80,003
Contingency Reserve	556,583	0		350,000	0	906,583		0		906,583
Textbook Rental	419,473	14,295		794,574	269,017	959,325		91,956		1,051,281
District Activity Funds	358,232	0		893,908	878,270	373,870		0		373,870
Debt Service Funds										
Bond and Interest	6,911,312	0		10,212,897	10,133,843	6,990,366		0		6,990,366
	<u>\$ 11,073,304</u>	<u>\$ 16,314</u>	<u>\$ 0</u>	<u>\$ 70,998,108</u>	<u>\$ 69,222,456</u>	<u>\$ 12,865,270</u>	<u>\$ 0</u>	<u>\$ 947,797</u>	<u>\$ 0</u>	<u>\$ 13,813,067</u>
Composition of Cash:										
						Checking and Money Market Accounts				
						Certificates of Deposit				
						Agency Funds				
						\$ 14,128,133				
						33,827				
						14,161,960				
						(348,893)				
						<u>\$ 13,813,067</u>				

The notes to the financial statement are an integral part of this statement.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Andover Unified School District No. 385** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Andover, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

**General Fund**-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Purpose Funds**-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Debt Service Fund**-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

**Agency Funds**-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Budget and Tax Cycle**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were two amendments for the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook Rental Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 2 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$2,630,860. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

**Note 4 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**Note 5 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer To:										
	General Fund	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Vocational Education	Contingency Reserve	Textbook Rental	Total
Transfer from:											
General Fund	\$ 0	\$ 102,671	\$ 633,794	\$ 102,760	\$ 3,722,092	\$ 0	\$ 5,416,751	\$ 260,636	\$ 350,000	\$ 16,439	\$ 10,605,143
Supplemental General Fund	0	0	0	0	0	69,500	400,000	82,401	0	320,979	872,880
At Risk (K-12)	200,000	0	0	0	0	0	0	0	0	0	200,000
	<u>\$ 200,000</u>	<u>\$ 102,671</u>	<u>\$ 633,794</u>	<u>\$ 102,760</u>	<u>\$ 3,722,092</u>	<u>\$ 69,500</u>	<u>\$ 5,816,751</u>	<u>\$ 343,037</u>	<u>\$ 350,000</u>	<u>\$ 337,418</u>	<u>\$ 11,678,023</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 6 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$14,161,960 and the bank balance was \$14,655,840. The bank balance is held by two banks. Of the bank balance, \$283,827 was covered by depository insurance, and the remaining \$14,372,013 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 7 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 8 - Subsequent Events:**

Subsequent to June 30, 2014, the District entered into a lease purchase agreement for high definition wireless equipment. The lease has a principal amount of \$667,366 with interest at 0% payable in four annual installments of \$166,842 concluding on July 1, 2017.

The District has evaluated subsequent events through December 1, 2014, the date which the financial statement was available to be issued.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 9 - Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**Note 10 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803, and \$298,635,383 respectively, equal to the required contributions for each year.

**Note 11 - Facility Lease Agreement:**

In September 1992, the District entered into a facilities lease agreement with Butler County Community College. The agreement provides for annual rental payments. The District received \$177,641 in rental payments for the year ended June 30, 2014.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 12 - Advance Refunding of Bond Obligation:**

On December 1, 1998, the District issued \$9,850,500 in General Obligation Bonds with interest rates ranging from 3.60% to 5.50%. Of the issue, \$4,439,195 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1994 bonds. As a result, this portion of the 1994 bonds is considered defeased and not included in long-term debt below.

On August 1, 1999, the District issued \$18,930,000 in General Obligation Bonds with interest rates ranging from 3.60% to 5.70%. Of the issue, \$6,597,307 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1992 and 1994 bonds. As a result, this portion of the 1992 and 1994 bonds is considered defeased and not included in long-term debt below.

On May 15, 2000, the District issued \$20,055,000 in General Obligation Bonds with interest rates ranging from 4.80% to 6.00%. Of the issue, \$2,992,770 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1994 bonds. As a result, this portion of the 1994 bonds is considered defeased and not included in long-term debt below.

On November 1, 2005, the District issued \$36,170,000 in General Obligation Bonds with interest rates ranging from 3.00% to 5.00%. Of the issue, \$6,180,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1999 bonds. As a result, this portion of the 1999 bonds is considered defeased and not included in long-term debt below.

On April 1, 2007, the District issued \$27,860,000 in General Obligation Bonds with interest rates ranging from 4.00% to 5.00%. Of the issue, \$17,990,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1998, 2000 and 2001 bonds. As a result, this portion of the 1998, 2000 and 2001 bonds is considered defeased and not included in long-term debt below.

On May 1, 2009, the District issued \$4,980,000 in General Obligation Bonds with interest rates ranging from 2.50% to 4.00%. Of the issue, \$4,990,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1998 bonds. As a result, this portion of the 1998 bonds is considered defeased and not included in long-term debt below.

On April 15, 2010, the District issued \$5,295,000 in General Obligation Bonds with interest rates of 2.00%. Of the issue, \$5,220,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1999 and 2001 bonds. As a result, this portion of the 1999 and 2001 bonds is considered defeased and not included in long-term debt below.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

On May 1, 2012, the District issued \$9,810,000 in General Obligation Bonds with interest rates of 2.00%. Of the issue, \$9,406,615 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2005 bonds. As a result, this portion of the 2005 bonds is considered defeased and not included in long-term debt below.

On April 1, 2013, the District issued \$9,085,000 in General Obligation Bonds with interest rates of 2.00%. Of the issue, \$9,867,650 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2005 bonds. As a result, this portion of the 2005 bonds is considered defeased and not included in long-term debt below.

**Note 13 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>				
1998 Series	3.60 - 5.50	12/1/98	9,850,000	9/1/18
1999 Series	3.60 - 5.70	8/1/99	18,930,000	9/1/18
2000 Series	4.80 - 6.00	5/15/00	20,055,000	9/1/18
2005 Series	3.00 - 5.00	11/1/05	36,170,000	9/1/19
2007 Series	4.00 - 5.00	4/1/07	27,860,000	9/1/19
2009 Series	2.50 - 4.00	5/1/09	4,980,000	9/1/15
2010 Series	2.00	4/15/10	5,295,000	9/1/14
2012 Series	2.00	5/1/12	9,810,000	9/1/19
2013 Series	2.00	4/1/13	9,085,000	9/1/19
<b>Qualified School Construction Bonds</b>				
2011 Series	4.79	3/1/11	2,000,000	9/1/21
<b>Capital Outlay Temporary Notes</b>				
2013 Series	0.95	4/23/13	1,250,000	10/1/15
<b>Capital Leases</b>				
Central Office	5.256	3/1/10	420,000	3/1/22
Computer Server	2.16	6/1/11	626,068	6/1/14
Buses	2.99	7/20/11	155,422	7/20/14
Bus	3.19	10/3/11	94,380	10/3/14
Bus	1.39	9/18/13	163,232	9/18/16

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
1998 Series	\$ 1,700,000	\$ 0	\$ 1,700,000	\$ 0	\$ 46,750
1999 Series	2,075,000	0	1,000,000	1,075,000	89,775
2000 Series	8,590,000	0	1,380,000	7,210,000	472,563
2005 Series	14,345,000	0	1,745,000	12,600,000	570,448
2007 Series	27,010,000	0	525,000	26,485,000	1,237,225
2009 Series	3,860,000	0	50,000	3,810,000	129,125
2010 Series	1,660,000	0	750,000	910,000	25,700
2012 Series	9,810,000	0	0	9,810,000	196,200
2013 Series	9,085,000	0	50,000	9,035,000	166,058
<b>Qualified School Construction Bonds</b>					
2011 Series	1,800,000	0	200,000	1,600,000	6,510
<b>Capital Outlay Temporary Notes</b>					
2013 Series	1,250,000	0	500,000	750,000	9,963
	<u>81,185,000</u>	<u>0</u>	<u>7,900,000</u>	<u>73,285,000</u>	<u>2,950,317</u>
<b>Capital Leases</b>					
Central Office	338,981	0	27,866	311,115	17,134
Computer Server	158,153	0	158,153	0	3,416
Buses	57,737	0	53,229	4,508	1,001
Bus	43,062	0	32,124	10,938	907
Bus	0	163,232	40,167	123,065	1,533
	<u>597,933</u>	<u>163,232</u>	<u>311,539</u>	<u>449,626</u>	<u>23,991</u>
	<u>\$ 81,782,933</u>	<u>\$ 163,232</u>	<u>\$ 8,211,539</u>	<u>\$ 73,734,626</u>	<u>\$ 2,974,308</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2015	9,295,000	99,025	9,394,025	2,600,960	17,105	2,618,065	12,012,090
2016	10,465,000	85,888	10,550,888	2,205,435	14,712	2,220,147	12,771,035
2017	11,645,000	46,473	11,691,473	1,720,248	12,427	1,732,675	13,424,148
2018	12,885,000	34,360	12,919,360	1,217,841	10,640	1,228,481	14,147,841
2019	14,090,000	36,207	14,126,207	712,274	8,793	721,067	14,847,274
2020 - 2024	14,905,000	147,673	15,052,673	218,080	13,837	231,917	15,284,590
	<u>\$ 73,285,000</u>	<u>\$ 449,626</u>	<u>\$ 73,734,626</u>	<u>\$ 8,674,838</u>	<u>\$ 77,514</u>	<u>\$ 8,752,352</u>	<u>\$ 82,486,978</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Certified Budget	Adjustment to		Adjustment for	Total Budget for	Expenditures	Variance - Over
		Comply with	Legal Max	Qualifying	Comparison	Chargeable to	
				Budget Credits		Current Year	(Under)
General Fund	\$ 29,771,790	\$	(193,818)	\$ 468,645	\$ 30,046,617	\$ 30,046,617	\$ 0
Special Purpose Funds							
Supplemental General	9,894,179	0	0	86,413	9,980,592	9,980,592	0
At Risk (4 Year Old)	135,260	0	0	0	135,260	135,260	0
At Risk (K-12)	1,633,687	0	0	0	1,633,687	1,171,062	(462,625)
Bilingual Education	267,585	0	0	0	267,585	155,677	(111,908)
Virtual Education	2,808,952	0	0	0	2,808,952	2,746,189	(62,763)
Capital Outlay	2,761,522	0	0	0	2,761,522	2,633,683	(127,839)
Driver Training	98,700	0	0	0	98,700	43,087	(55,613)
Food Service	2,294,000	0	0	0	2,294,000	1,937,312	(356,688)
Professional Development	70,000	0	0	0	70,000	36,914	(33,086)
Summer School	9,600	0	0	0	9,600	7,001	(2,599)
Special Education	5,583,062	0	0	59,127	5,642,189	5,623,656	(18,533)
Vocational Education	352,401	0	0	0	352,401	342,614	(9,787)
KPERS Contribution	2,778,205	0	0	0	2,778,205	2,630,860	(147,345)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	326,390	XXXXXXXXXX
Gifts and Grants Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	124,412	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	269,017	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	878,270	XXXXXXXXXX
Debt Service Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
Bond and Interest	10,133,844	0	0	0	10,133,844	10,133,843	(1)
	\$ 68,592,787	\$	(193,818)	\$ 614,185	\$ 69,013,154	\$ 69,222,456	\$ (1,388,787)

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

General Fund	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,506,253	\$ 5,551,106	\$ 4,975,413	\$ 575,693
County Sources	11,312	122,466	0	122,466
State Sources	21,957,690	24,162,663	24,596,377	(433,714)
Federal Sources	0	11,382	0	11,382
Transfers	0	200,000	200,000	0
	<u>27,475,255</u>	<u>30,047,617</u>	<u>\$ 29,771,790</u>	<u>\$ 275,827</u>
Expenditures				
Instruction	13,161,486	12,378,890	\$ 12,291,383	\$ 87,507
Student Support Services	1,137,746	1,100,587	1,134,500	(33,913)
Instructional Support Staff	769,059	758,396	767,700	(9,304)
School Administration	2,331,801	2,377,341	2,322,700	54,641
Operations & Maintenance	1,831,914	1,819,934	1,831,175	(11,241)
Student Transportation Services	938,568	932,561	908,884	23,677
Other Supplemental Services	163,683	73,765	30,690	43,075
Transfers	7,152,132	10,605,143	10,484,758	120,385
Adjustment to Comply With Legal Max	0	0	(193,818)	193,818
Adjustment for Qualifying Budget Credits	0	0	468,645	(468,645)
	<u>27,486,389</u>	<u>30,046,617</u>	<u>\$ 30,046,617</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(11,134)	1,000		
Unencumbered Cash, Beginning	11,103	0		
Prior Year Canceled Encumbrances	<u>31</u>	<u>1,416</u>		
Unencumbered Cash, Ending	\$ 0	\$ 2,416		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Supplemental General Fund	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,851,541	\$ 5,155,884	\$ 5,021,339	\$ 134,545
County Sources	638,506	670,367	579,422	90,945
State Sources	3,849,326	4,075,713	4,008,449	67,264
	<u>9,339,373</u>	<u>9,901,964</u>	<u>\$ 9,609,210</u>	<u>\$ 292,754</u>
Expenditures				
Instruction	3,984,395	4,704,794	\$ 4,836,253	\$ (131,459)
Instruction Support Staff	195	7,218	0	7,218
General Administration	730,396	697,263	765,846	(68,583)
Operations & Maintenance	1,809,100	2,108,617	2,287,179	(178,562)
Other Supplemental Services	1,417,838	1,576,444	1,453,000	123,444
Facility Acquisition & Construction				
Services	200,000	13,376	0	13,376
Transfers	1,406,974	872,880	551,901	320,979
Adjustment for Qualifying Budget				
Credits	0	0	86,413	(86,413)
	<u>9,548,898</u>	<u>9,980,592</u>	<u>\$ 9,980,592</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(209,525)	(78,628)		
Unencumbered Cash, Beginning	497,128	287,721		
Prior Year Canceled Encumbrances	<u>118</u>	<u>603</u>		
Unencumbered Cash, Ending	\$ 287,721	\$ 209,696		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>At Risk Fund (4 Year Old)</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 42,775	\$ 31,750	\$ 42,775	\$ (11,025)
Transfers	82,381	102,671	85,000	17,671
	<u>125,156</u>	<u>134,421</u>	<u>\$ 127,775</u>	<u>\$ 6,646</u>
Expenditures				
Instruction	121,656	135,260	\$ 135,260	\$ 0
	<u>121,656</u>	<u>135,260</u>	<u>\$ 135,260</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	3,500	(839)		
Unencumbered Cash, Beginning	7,250	10,750		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,750</u>	<u>\$ 9,911</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>At Risk Fund (K-12)</u>	Prior Year	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 389,368	\$ 373,506	\$ 300,000	\$ 73,506
Transfers	965,862	633,794	1,100,000	466,206
	<u>1,355,230</u>	<u>1,007,300</u>	<u>\$ 1,400,000</u>	<u>\$ 539,712</u>
Expenditures				
Instruction	1,276,172	971,062	\$ 1,433,687	\$ (462,625)
Transfers	0	200,000	200,000	0
	<u>1,276,172</u>	<u>1,171,062</u>	<u>\$ 1,633,687</u>	<u>\$ (462,625)</u>
Receipts Over (Under) Expenditures	79,058	(163,762)		
Unencumbered Cash, Beginning	365,728	444,786		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 444,786</u>	<u>\$ 281,024</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Bilingual Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 214,863	\$ 102,760	\$ 215,000	\$ (112,240)
	<u>214,863</u>	<u>102,760</u>	<u>\$ 215,000</u>	<u>\$ (112,240)</u>
Expenditures				
Instruction	167,690	155,677	\$ 267,585	\$ (111,908)
	<u>167,690</u>	<u>155,677</u>	<u>\$ 267,585</u>	<u>\$ (111,908)</u>
Receipts Over (Under) Expenditures	47,173	(52,917)		
Unencumbered Cash, Beginning	5,783	52,956		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 52,956</u>	<u>\$ 39</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 32,062	\$ 5,486	\$ 27,000	\$ (21,514)
Transfers	<u>1,463,046</u>	<u>3,722,092</u>	<u>3,734,758</u>	<u>(12,666)</u>
	<u>1,495,108</u>	<u>3,727,578</u>	<u>\$ 3,761,758</u>	<u>\$ (34,180)</u>
Expenditures				
Instruction	1,251,748	2,342,376	\$ 2,520,654	\$ (178,278)
Student Support Services	72,098	72,013	79,414	(7,401)
School Administration	2,190	3,689	0	3,689
Operations & Maintenance	194,252	281,551	208,884	72,667
Other Supplemental Services	<u>0</u>	<u>46,560</u>	<u>0</u>	<u>46,560</u>
	<u>1,520,288</u>	<u>2,746,189</u>	<u>\$ 2,808,952</u>	<u>\$ (62,763)</u>
Receipts Over (Under) Expenditures	(25,180)	981,389		
Unencumbered Cash, Beginning	137,522	112,342		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 112,342</u>	<u>\$ 1,093,731</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 1,950,757	\$ 2,193,015	\$ 1,984,389	\$ 208,626
County Sources	224,263	159,864	210,120	(50,256)
Federal Sources	183,955	83,080	0	83,080
Temporary Notes	1,239,587	0	0	0
	<u>3,598,562</u>	<u>2,435,959</u>	<u>\$ 2,194,509</u>	<u>\$ 241,450</u>
Expenditures				
Instruction	943,026	818,880	\$ 650,000	\$ 168,880
General Administration	253,627	291,293	255,000	36,293
Central Services	15,594	14,672	50,000	(35,328)
Operations & Maintenance	9,465	15,154	45,000	(29,846)
Transportation	87,261	292,193	174,522	117,671
Facility Acquisition & Construction				
Services	2,046,069	691,528	1,587,000	(895,472)
Debt Service	14,620	509,963	0	509,963
Adjustment for Qualifying Budget				
Credits	0	0	0	0
	<u>3,369,662</u>	<u>2,633,683</u>	<u>\$ 2,761,522</u>	<u>\$ (127,839)</u>
Receipts Over (Under) Expenditures	228,900	(197,724)		
Unencumbered Cash, Beginning	1,187,617	1,421,863		
Prior Year Canceled Encumbrances	<u>5,346</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,421,863</u>	<u>\$ 1,224,139</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 41,175	\$ 41,700	\$ 35,000	\$ 6,700
State Sources	15,531	14,280	19,320	(5,040)
	<u>56,706</u>	<u>55,980</u>	<u>\$ 54,320</u>	<u>\$ 1,660</u>
Expenditures				
Instruction	28,134	29,409	\$ 83,925	\$ (54,516)
Vehicle Operations, Maintenance Services	12,325	13,678	14,775	(1,097)
	<u>40,459</u>	<u>43,087</u>	<u>\$ 98,700</u>	<u>\$ (55,613)</u>
Receipts Over (Under) Expenditures	16,247	12,893		
Unencumbered Cash, Beginning	98,503	114,750		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 114,750</u>	<u>\$ 127,643</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
		<u>Actual</u>	<u>Actual</u>	
Cash Receipts				
Local Sources	\$ 1,418,756	\$ 1,412,972	\$ 1,599,762	\$ (186,790)
State Sources	19,845	16,944	25,920	(8,976)
Federal Sources	<u>527,197</u>	<u>497,446</u>	<u>662,090</u>	<u>(164,644)</u>
	<u>1,965,798</u>	<u>1,927,362</u>	<u>\$ 2,287,772</u>	<u>\$ (360,410)</u>
Expenditures				
Food Service Operation	<u>2,014,637</u>	<u>1,937,312</u>	<u>\$ 2,294,000</u>	<u>\$ (356,688)</u>
	<u>2,014,637</u>	<u>1,937,312</u>	<u>\$ 2,294,000</u>	<u>\$ (356,688)</u>
Receipts Over (Under) Expenditures	(48,839)	(9,950)		
Unencumbered Cash, Beginning	168,747	119,908		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 119,908</u>	<u>\$ 109,958</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Professional Development Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Transfers	\$     17,308	\$     69,500    \$     69,500	\$           0
	<u>17,308</u>	<u>69,500</u> <u>69,500</u>	<u>0</u>
Expenditures			
Instructional Support Staff	16,087	36,914    \$     70,000	\$    (33,086)
	<u>16,087</u>	<u>36,914</u> <u>70,000</u>	<u>(33,086)</u>
Receipts Over (Under) Expenditures	1,221	32,586	
Unencumbered Cash, Beginning	1,639	2,860	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$     2,860</u>	<u>\$    35,446</u>	

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 6,350	\$ 6,700	\$ 8,000	\$ (1,300)
	<u>6,350</u>	<u>6,700</u>	<u>8,000</u>	<u>(1,300)</u>
Expenditures				
Instruction	5,232	5,348	\$ 6,700	\$ (1,352)
School Administration	<u>2,516</u>	<u>1,653</u>	<u>2,900</u>	<u>(1,247)</u>
	<u>7,748</u>	<u>7,001</u>	<u>\$ 9,600</u>	<u>\$ (2,599)</u>
Receipts Over (Under) Expenditures	(1,398)	(301)		
Unencumbered Cash, Beginning	2,263	865		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 865</u>	<u>\$ 564</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Special Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 40,433	\$ 59,127	\$ 40,000	\$ 19,127
Transfers	<u>5,206,734</u>	<u>5,816,751</u>	<u>5,480,000</u>	<u>336,751</u>
	<u>5,247,167</u>	<u>5,875,878</u>	<u>\$ 5,520,000</u>	<u>\$ 355,878</u>
Expenditures				
Instruction	5,007,028	5,362,567	\$ 5,309,434	\$ 53,133
Student Support Services	43,062	57,634	54,050	3,584
Student Transportation Services	184,156	203,455	219,578	(16,123)
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>59,127</u>	<u>(59,127)</u>
	<u>5,234,246</u>	<u>5,623,656</u>	<u>\$ 5,642,189</u>	<u>\$ (18,533)</u>
Receipts Over (Under) Expenditures	12,921	252,222		
Unencumbered Cash, Beginning	195,888	208,809		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 208,809</u>	<u>\$ 461,031</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Vocational Education Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual      Budget</u>	
Cash Receipts			
Transfers	\$ 346,861	\$ 343,037    \$ 352,401	\$ (9,364)
	<u>346,861</u>	<u>343,037    352,401</u>	<u>\$ (9,364)</u>
Expenditures			
Instruction	346,861	342,614    \$ 352,401	\$ (9,787)
	<u>346,861</u>	<u>342,614    352,401</u>	<u>\$ (9,787)</u>
Receipts Over (Under) Expenditures	0	423	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 423</u>	

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>KPERS Contribution Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 2,296,037	\$ 2,630,860	\$ 2,778,205	\$ (147,345)
	<u>2,296,037</u>	<u>2,630,860</u>	<u>\$ 2,778,205</u>	<u>\$ (147,345)</u>
Expenditures				
Instruction	1,447,665	1,658,774	\$ 1,692,432	\$ (33,658)
Student Support Services	79,511	91,106	97,462	(6,356)
Instructional Support Staff	66,566	76,273	83,222	(6,949)
General Administration	56,158	64,347	71,772	(7,425)
School Administration	213,857	245,043	285,242	(40,199)
Other Supplemental Services	81,358	162,825	98,058	64,767
Operations & Maintenance	198,612	227,575	268,473	(40,898)
Student Transportation Services	90,260	103,422	101,854	1,568
Food Service Operation	62,050	1,495	79,690	(78,195)
	<u>2,296,037</u>	<u>2,630,860</u>	<u>\$ 2,778,205</u>	<u>\$ (147,345)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Bond and Interest Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 5,727,552	\$ 5,577,098	\$ 5,431,317	\$ 145,781
County Sources	900,640	885,783	767,584	118,199
State Sources	<u>3,131,820</u>	<u>3,750,016</u>	<u>3,749,522</u>	<u>494</u>
	<u>9,760,012</u>	<u>10,212,897</u>	<u>\$ 9,948,423</u>	<u>\$ 264,474</u>
Expenditures				
Debt Service	<u>9,489,533</u>	<u>10,133,843</u>	<u>\$ 10,133,844</u>	<u>\$ (1)</u>
	<u>9,489,533</u>	<u>10,133,843</u>	<u>\$ 10,133,844</u>	<u>\$ (1)</u>
Receipts Over (Under) Expenditures	270,479	79,054		
Unencumbered Cash, Beginning	6,640,833	6,911,312		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 6,911,312</u>	<u>\$ 6,990,366</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Federal Funds</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 136,375	\$ 326,726
	<u>136,375</u>	<u>326,726</u>
Expenditures		
Instruction	93,910	263,807
Student Support Services	25,223	0
Instructional Support Staff	20,883	62,583
	<u>140,016</u>	<u>326,390</u>
Receipts Over (Under) Expenditures	(3,641)	336
Unencumbered Cash, Beginning	3,703	62
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 62</u>	<u>\$ 398</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 172,500	\$ 153,087
	<u>172,500</u>	<u>153,087</u>
Expenditures		
Instruction	103,966	118,315
Operations & Maintenance	1	0
Student Transportation Services	118,171	670
Facility Acquisition & Construction		
Services	<u>33,285</u>	<u>5,427</u>
	<u>255,423</u>	<u>124,412</u>
Receipts Over (Under) Expenditures	(82,923)	28,675
Unencumbered Cash, Beginning	132,955	50,032
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 50,032</u>	<u>\$ 78,707</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

<u>Contingency Reserve Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers		\$ 0	\$ 350,000
		<u>0</u>	<u>350,000</u>
Expenditures			
Other Supplemental Services		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures		0	350,000
Unencumbered Cash, Beginning		556,583	556,583
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 556,583</u>	<u>\$ 906,583</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 432,928	\$ 457,156
Transfers	<u>262,051</u>	<u>337,418</u>
	<u>694,979</u>	<u>794,574</u>
Expenditures		
Instruction	<u>679,924</u>	<u>269,017</u>
	<u>679,924</u>	<u>269,017</u>
Receipts Over (Under) Expenditures	15,055	525,557
Unencumbered Cash, Beginning	389,434	419,473
Prior Year Canceled Encumbrances	<u>14,984</u>	<u>14,295</u>
Unencumbered Cash, Ending	<u>\$ 419,473</u>	<u>\$ 959,325</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
Crime Stoppers	\$ 300	\$ 0	\$ 300	\$ 0
Yearbook	7,254	32,370	37,978	1,646
Band Boosters	5,693	3,099	1,920	6,872
Band-AHS	23,574	13,027	8,739	27,862
Band Uniforms	6,165	1,753	1,619	6,299
Debate-AHS	646	1,108	1,170	584
Desktop Publishing	9	1,130	0	1,139
Forensics	152	512	660	4
Drama-AHS	5,634	17,189	16,882	5,941
Journalism	0	6,687	4,037	2,650
Journalism Trip	0	619	396	223
Choir Travel	6,398	693	789	6,302
Madrigals	6,228	2,214	3,823	4,619
Choir Uniforms	6,655	2,980	3,854	5,781
Music Festival	7,858	19,033	14,318	12,573
Scholar's Bowl	0	693	524	169
Student Council	6,063	19,799	21,095	4,767
Spec Ed/Joyce Akins	637	0	(50)	687
AHS Stadium Bakery	4,450	21,355	20,774	5,031
Shop Spirit	4,890	0	0	4,890
Greenhouse	66	0	25	41
Class of 2013	249	0	249	0
Class of 2014	3,016	865	3,372	509
Class of 2015	5,598	7,321	7,303	5,616
Class of 2016	3,160	1,641	897	3,904
Class of 2017	895	2,701	794	2,802
Class of 2018	0	3,794	0	3,794
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	0	200
Kids for Kids Club	0	1,409	1,409	0
FBLA	464	0	0	464
FACS - Beef	186	0	0	186
Arts and Crafts Club	466	0	0	466
National Honor Society	1,967	3,165.97	3,310.90	1,822
	<u>109,183</u>	<u>165,158</u>	<u>156,188</u>	<u>118,153</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Andover High School (Continued)				
Science Olympiad	\$ 1,563	0	0	\$ 1,563
EMS Club	216	0	0	216
Fishing Club	682	0	0	682
Booster Club New Sign	209	0	0	209
Scholarships/Banquet	0	1,010	800	210
Memorials	0	1,035	0	1,035
Cheerleaders	11,640	0	11,640	0
Trojanettes	1,406	0	1,406	0
	<u>15,716</u>	<u>2,045</u>	<u>13,846</u>	<u>3,915</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
Cheerleaders	\$ 3,948	\$ 0	\$ 3,948	\$ 0
Dance Team	2,456	0	2,456	0
General Activities	4,364	45	229	4,180
Band	2,910	16,212	18,987	135
Band Cleaning	3,466	1,008	4,280	194
Tri-M Music Honor Society	0	257	52	205
Broadcasting	944	0	0	944
Debate	501	7,954	7,649	806
School Publications	966	1,865	317	2,514
Drama	12,432	4,976	6,890	10,518
Forensics	451	309	313	447
Newspaper	2,937	9,559	8,093	4,403
Music Festival	0	3,435	3,243	192
New Generation-				
Madrigals	1,747	67,962	69,533	176
Choir Cleaning	3,195	3,436	2,963	3,668
Newspaper Postage	137	(101)	0	36
Scholar's Bowl	874	455	1,122	207
Sewing	150	181	0	331
StuCo	9,216	10,810	14,165	5,861
Yearbook	1,726	37,346	31,171	7,901
Key Club	259	207	258	208
20 Minute Munchies	10	0	0	10
Art Club	258	0	0	258
Circle of Friends	0	214	205	9
FBLA-Future Business				
Leaders	(27)	18,214	16,496	1,691
FBLA Donations	650	175	0	825
FCS	109	0	0	109
Friends of Rachel	114	262	324	52
Greenhouse	287	(92)	52	143
Kansas BEST	126	0	0	126
Kids 4 Kids	469	0	0	469
National Honor Society	25	944	897	72
Photo Club	39	0	0	39
SADD	62	0	0	62
	<u>54,801</u>	<u>185,633</u>	<u>193,643</u>	<u>46,791</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Andover Central High School (Continued)				
Science Olympiad	\$ 245	\$ 0	\$ 0	\$ 245
Science Olympiad				
Donations	0	175	100	75
Spanish Club	33	0	0	33
Culture Club	21	0	0	21
Table Tennis	24	0	0	24
Project Graduation	1,467	9,461	8,507	2,421
Class of 2014	4,954	2,263	2,767	4,450
Class of 2015	8,698	2,047	6,316	4,429
Class of 2016	5,662	1,874	10	7,526
Class of 2017	6,138	1,840	0	7,978
Class of 2018	0	975	0	975
Jaguar Assistance Group	967	0	0	967
Scholarships/Memorials	0	779	0	779
Scholarships - Billy Means	0	25,262	500	24,762
Scholarships	0	2,350	0	2,350
	<u>28,209</u>	<u>47,026</u>	<u>18,200</u>	<u>57,035</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE-Teachers	\$ 0	\$ 11,072	\$ 5,368	\$ 5,704
AMSPO Funds	0	5,018	5,018	0
Lost/Damaged Txbk Equip	0	1,362	37	1,325
Cheerleaders	339	4,489	3,312	1,516
Student Council	1,108	2,259	3,111	256
Choir	625	6,276	6,397	504
Math Club	368	0	282	86
Math Moves U MS Grant	5,411	11,000	11,768	4,643
Scholar Bowl	2,151	179	810	1,520
Science Wish List	888	120	0	1,008
FACS	191	0	0	191
Mentoring Program	0	1,500	1,660	(160)
Art Supplies	0	1,058	1,058	0
Sewing Club	27	0	0	27
Newspaper	900	0	900	0
Band	3,714	0	3,714	0
TMH	3,153	0	3,153	0
6th Teachers	218	0	218	0
7th Teachers	129	0	129	0
8th Teachers	323	0	323	0
Teachers Activity	412	0	412	0
5th Incoming 6th	0	2,200	1,100	1,100
6th Students	1,100	0	0	1,100
7th Students	1,442	0	342	1,100
8th Students	0	1,442	1,442	0
	<u>22,499</u>	<u>47,975</u>	<u>50,554</u>	<u>19,920</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Cheerleaders	\$ 334	\$ 0	\$ 334	\$ 0
Student Council	3,585	4,019	4,912	2,692
Math Relay Team	1	0	1	0
Scholar Bowl	48	0	38	10
Science Olympiad	348	780	951	177
Circle of Friends	0	150	150	0
Fundraiser	0	13,053	11,806	1,247
PE Uniforms	0	9,943	5,696	4,247
Agenda Books	0	626	0	626
8th Celebration	0	5,697	5,697	0
Veterans Day Assembly	0	1,084	396	688
Green Team	0	488	108	380
Yearbook Sales	339	13,363	13,481	221
Media Arts	0	205	30	175
Choir	9	0	0	9
Band	121	0	0	121
6th Grade Team	0	366	366	0
Interest	89	0	89	0
	<u>4,874</u>	<u>49,774</u>	<u>44,055</u>	<u>10,593</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash</u> <u>Balance</u>	<u>Cash Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Balance</u>
Meadowlark Elementary				
Student Activity Fund	\$ 2,502	\$ 16,004	\$ 14,405	\$ 4,101
Charitable Donations	0	16,228	364	15,864
Field Trips	81	730	811	0
Lego Club Donation	20	0	0	20
	<u>2,603</u>	<u>32,962</u>	<u>15,580</u>	<u>19,985</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Cottonwood Elementary					
Student Activity Fund	\$ 1,124	\$ 0	\$ 1,124	\$ 0	
2nd Grade Popcorn Acct	238	0	238	0	
Cottonwood Yearbook	2,154	0	2,154	0	
Eagle Scouts	300	0	300	0	
	<u>3,816</u>	<u>0</u>	<u>3,816</u>	<u>0</u>	

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Robert Martin Elementary				
Library Book Club	\$ 257	\$ 108	\$ 0	\$ 365
Target	1,481	1,617	2,097	1,001
Interest	5	0	5	0
Pictures	0	1,217	76	1,141
American Heart Association	0	1,264	1,264	0
2nd Grade Popcorn				
Fundraiser	415	279	544	150
	<u>2,158</u>	<u>4,485</u>	<u>3,986</u>	<u>2,657</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash</u> <u>Balance</u>	<u>Cash Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Balance</u>
Sunflower Elementary				
Student Council	\$ 438	\$ 0	\$ 438	\$ 0
Yearbook	4,625	0	4,625	0
5th Grade Projects	317	933	551	699
5th Grade Recognition	399	0	210	189
2nd Grade Popcorn Unit	191	265	278	178
Kindergarten Film				
Development	20	0	0	20
Music	49	0	49	0
SAMS Award-Stonehocker	43	0	43	0
PTO Assistance Fund	487	0	487	0
3rd Grade Carnival	143	1,573	1,573	143
	<u>6,712</u>	<u>2,771</u>	<u>8,254</u>	<u>1,229</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Prairie Creek Elementary				
Student Activity Fund	\$ 2,845	\$ 15,125	\$ 14,474	\$ 3,496
	<u>2,845</u>	<u>15,125</u>	<u>14,474</u>	<u>3,496</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements		Balance
Wheatland Elementary					
Music	\$ 518	\$ 0	\$ 518	\$	0
STUCO	820	0	820		0
	<u>1,338</u>	<u>0</u>	<u>1,338</u>		<u>0</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements		Balance
Andover Ecademy					
Yearbook	\$ (113)	\$ 0	\$ (113)	\$	0
Graduation	(30)	0	(30)		0
Laptop Deposit	13,279	0	13,279		0
Credit	1,200	0	1,200		0
Zoo Field Trip 2013	0	294	294		0
Elementary Summer	(2,550)	0	(2,550)		0
Secondary Summer	(500)	0	(500)		0
	<u>11,286</u>	<u>294</u>	<u>11,580</u>		<u>0</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
District					
Scholarships	\$ 37,430	\$ 1,320	\$ 2,700	\$ 36,050	
Piano Music Festival	734	1,285	1,765	254	
Sales Tax	493	50,609	51,085	17	
	<u>38,657</u>	<u>53,214</u>	<u>55,550</u>	<u>36,321</u>	
Payroll Clearing	<u>13,757</u>	<u>\$ 93,605</u>	<u>78,564</u>	<u>28,798</u>	
Total Agency Funds	<u>\$ 318,454</u>	<u>\$ 700,067</u>	<u>\$ 669,628</u>	<u>\$ 348,893</u>	

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Ending Cash Balance
					Unencumbered Cash Balance	Cash Balance		
Andover High School	\$ 43,833	\$ 0	\$ 127,341	\$ 119,042	\$ 52,132	\$ 52,132	\$ 0	\$ 52,132
Athletics	0	0	7,632	0	7,632	7,632	0	7,632
Athletics - Facility	0	0	749	597	152	152	0	152
AHS Broadcasting	1,000	0	0	1,000	0	0	0	0
District Concessions	1,560	0	10,155	10,229	1,486	1,486	0	1,486
AHS Concessions	0	0	8,697	3,640	5,057	5,057	0	5,057
Baseball	4,195	0	4,241	4,832	3,604	3,604	0	3,604
Baseball Coaches	2,076	0	1,153	510	2,719	2,719	0	2,719
Boys Soccer	1,051	0	2,831	3,718	164	164	0	164
Girls Soccer	2,546	0	5,078	6,046	1,578	1,578	0	1,578
Wrestling	1,125	0	232	284	1,073	1,073	0	1,073
Track	1,150	0	(100)	258	792	792	0	792
Wrestling Coaches	957	0	1,336	2,132	161	161	0	161
Volleyball	818	0	0	0	818	818	0	818
Boys Golf	31	0	0	0	31	31	0	31
Girls Golf	1,078	0	2,771	2,387	1,462	1,462	0	1,462
Cross Country	565	0	2,881	1,650	1,796	1,796	0	1,796
Softball	54	0	0	0	54	54	0	54
Softball Coaches	0	0	37,986	31,181	6,805	6,805	0	6,805
Cheerleaders	0	0	14,178	13,597	581	581	0	581
Trojanettes	6	0	303	300	9	9	0	9
Bowling	0	0	2,574	2,016	558	558	0	558
Girls Tennis	21	0	181	188	14	14	0	14
Boys Tennis	1,015	0	1,027	1,404	638	638	0	638
Athletic Training	2,325	0	1,913	1,887	2,351	2,351	0	2,351
Boys Basketball	1,540	0	2,000	1,624	1,916	1,916	0	1,916
Boys Basketball Coaches	33	0	1,016	400	649	649	0	649
Girls Basketball	1,331	0	1,500	1,617	1,214	1,214	0	1,214
Girls Basketball Coaches	45	0	6,252	5,299	998	998	0	998
Football	2,306	0	3,213	2,943	2,576	2,576	0	2,576
Football Milk Project	1	0	0	0	1	1	0	1
Weights	188	0	0	0	188	188	0	188
Girls Swim	70,850	0	247,140	218,781	99,209	99,209	0	99,209

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
							Encumbrances and Accounts Payable	Encumbrances	
Andover High School (Continued)									
Football Coaches	\$ 0	\$ 0	\$ 779	\$ 72	\$ 707	\$ 707	\$ 0	\$ 0	707
LINK Crew	0	0	749	0	749	749	0	0	749
Educational Services	6,695	0	4,426	5,299	5,822	5,822	0	0	5,822
Crime Stoppers	0	0	300	0	300	300	0	0	300
Student Obligations	423	0	52	0	475	475	0	0	475
Library	7,729	0	3,526	1,357	9,898	9,898	0	0	9,898
Lifetouch Senior Sitting Fee	36	0	1,775	1,680	131	131	0	0	131
Testing	5,749	0	19,143	17,354	7,538	7,538	0	0	7,538
Vending Machines	7,568	0	5,715	10,290	2,993	2,993	0	0	2,993
After Prom	2,162	0	11,101	10,985	2,278	2,278	0	0	2,278
Scholarships	1,010	0	0	1,010	0	0	0	0	0
Memorials	1,035	0	0	1,035	0	0	0	0	0
Sales Tax	0	0	19,169	19,169	0	0	0	0	0
	<u>32,407</u>	<u>0</u>	<u>66,735</u>	<u>68,251</u>	<u>30,891</u>	<u>30,891</u>	<u>0</u>	<u>0</u>	<u>30,891</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Ending Cash Balance
					Unencumbered Cash Balance	Cash Balance		
Andover Central High School								
Athletics	\$ 44,756	\$	\$ 36,418	\$ 65,661	\$ 15,513	\$	0	\$ 15,513
Athletic Gate/Officials	(218)	0	56,003	50,559	5,226		0	5,226
Student Activities	428	0	0	26	402		0	402
Girls' Basketball	1,304	0	1,770	2,500	574		0	574
Baseball	1,024	0	17,074	14,011	4,087		0	4,087
Field Improvements	0	0	5,485	2,126	3,359		0	3,359
Boy's Basketball	1,970	0	4,029	3,548	2,451		0	2,451
Bowling	305	0	668	973	0		0	0
Cheerleaders	0	0	26,985	24,928	2,057		0	2,057
Concessions	1,054	0	12,492	12,552	994		0	994
District Concessions	720	0	26,540	27,132	128		0	128
District Concessions Due AHS	0	0	7,941	7,941	0		0	0
Cross Country	1,107	0	1,530	203	2,434		0	2,434
Dance Team	0	0	15,074	13,331	1,743		0	1,743
Football	3,178	0	4,718	4,352	3,544		0	3,544
Golf-Boys	631	0	595	473	753		0	753
Golf-Girls	487	0	754	874	367		0	367
Soccer-Boys	949	0	2,660	2,347	1,262		0	1,262
Soccer-Girls	968	0	1,432	875	1,525		0	1,525
Softball	2,418	0	5,591	2,206	5,803		0	5,803
Tennis-Girls	169	0	110	105	174		0	174
Track	10	0	252	204	58		0	58
Training Room	607	0	638	1,100	145		0	145
Volleyball	1,298	0	1,935	2,007	1,226		0	1,226
Wrestling	1,544	0	2,139	2,360	1,323		0	1,323
Non-Student Activities	2,250	0	1,500	867	2,883		0	2,883
Educational Services	2,024	0	4,319	3,067	3,276		0	3,276
Lifetouch	0	0	1,790	1,720	70		0	70
Library	5,483	0	(626)	215	4,642		0	4,642
Textbook Rebind or Lost	0	0	12,474	558	11,916		0	11,916
Math-Calculators	123	0	0	0	123		0	123
	<u>74,589</u>	<u>0</u>	<u>252,290</u>	<u>248,821</u>	<u>78,058</u>		<u>0</u>	<u>78,058</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School (Continued)							
Brick & Stone Student Recognition	\$ 972	0	0	0	\$ 972	0	\$ 972
Wall of Fame Plaques	198	0	0	0	198	0	198
Science Goggles	277	0	0	266	11	0	11
Testing	4,841	0	19,619	18,480	5,980	0	5,980
Transportation - School Sponsored	315	0	(12)	0	303	0	303
Transportation - Student Paid	500	0	895	0	1,395	0	1,395
Vending Machines	7,839	0	3,840	923	10,756	0	10,756
Pepsi Guarantee	6,812	0	843	5,145	2,510	0	2,510
Scholarships/Memorials	779	0	0	779	0	0	0
Scholarships - Billy Means Fund	25,262	0	0	25,262	0	0	0
Scholarships	2,350	0	0	2,350	0	0	0
Sales Tax	0	0	19,876	19,876	0	0	0
	<u>50,145</u>	<u>0</u>	<u>45,061</u>	<u>73,081</u>	<u>22,125</u>	<u>0</u>	<u>22,125</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year		Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
		Encumbrances	Canceled				Encumbrances and Accounts Payable	Encumbrances	
Andover Middle School	\$ 12,085	\$ 0	0	\$ 24,172	\$ 22,384	\$ 13,873	\$ 0	0	\$ 13,873
Athletics	0	0	0	712	696	16	0	0	16
Volleyball	0	0	0	139	50	89	0	0	89
Cross Country	0	0	0	1,810	2,245	3,578	0	0	3,578
Football Fundraising	4,013	0	0	139	136	13	0	0	13
Girls Tennis	10	0	0	722	647	116	0	0	116
Boys Tennis	41	0	0	1,695	1,727	26	0	0	26
Girls BB	58	0	0	253	25	228	0	0	228
Boys BB	0	0	0	1,528	1,622	1,625	0	0	1,625
Wrestling	1,719	0	0	2,279	2,744	768	0	0	768
Track	1,233	0	0	1,123	1,123	0	0	0	0
Open	0	0	0	4,250	4,236	1,009	0	0	1,009
Concessions	995	0	0	0	3,154	0	0	0	0
PE Teachers	3,154	0	0	0	69	0	0	0	0
Art Supplies	69	0	0	0	0	0	0	0	0
Middle School	12,574	0	0	1,197	5,240	8,531	0	0	8,531
Trojan Booster Club Donation	488	0	0	98	253	333	0	0	333
Newspaper	0	0	0	2,460	1,791	669	0	0	669
Incoming 6th Graders	1,100	0	0	0	1,100	0	0	0	0
Yearbook	(48)	0	0	17,100	17,060	(8)	0	0	(8)
Band	0	0	0	16,007	13,222	2,785	0	0	2,785
Student Agendas	258	0	0	10	268	0	0	0	0
Entertainment Books	810	0	0	11,902	10,533	2,179	0	0	2,179
AMSPO Teacher's Wish List	0	0	0	1,144	1,144	0	0	0	0
Library	3,850	0	0	1,447	783	4,514	0	0	4,514
Web Leader	0	0	0	100	169	(69)	0	0	(69)
Pencil/Pen Machine	153	0	0	104	6	251	0	0	251
8th Grade Promotion	0	0	0	7,961	7,961	0	0	0	0
Magazine Fundraiser	3,228	0	0	5,953	5,682	3,499	0	0	3,499
Fundraisers	632	0	0	7,325	2,744	5,213	0	0	5,213
Physical Education Uniforms	378	0	0	5,583	6,029	(68)	0	0	(68)
Commissions and Donations	3,742	0	0	2,950	1,615	5,077	0	0	5,077
TMH	0	0	0	5,276	1,720	3,556	0	0	3,556
6th Teachers	0	0	0	218	15	203	0	0	203
7th Teachers	0	0	0	241	137	104	0	0	104
8th Teachers	0	0	0	323	23	300	0	0	300
Teachers Activity	0	0	0	1,059	910	149	0	0	149
Insufficient Fund	0	0	0	10	10	0	0	0	0
	50,542	0	0	127,290	119,273	58,559	0	0	58,559

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central Middle School							
Athletics	\$ 3,043	\$ 0	\$ 655	\$ 2,731	\$ 967	\$ 0	\$ 967
A Passes/Gate/Officials	5,350	0	17,111	16,531	5,930	0	5,930
Concessions	2,241	0	7,534	7,653	2,122	0	2,122
Cheerleaders	0	0	2,279	2,263	16	0	16
Football	912	0	7,031	7,150	793	0	793
Cross Country	0	0	504	403	101	0	101
Girls Basketball	1	0	3,196	2,369	828	0	828
Boys Basketball	19	0	1,133	462	690	0	690
Wrestling	1	0	1,303	901	403	0	403
Track	801	0	307	849	259	0	259
Volleyball	141	0	132	52	221	0	221
Middle School	1,153	0	3,524	3,590	1,087	0	1,087
Library Birthday Club	62	0	0	62	0	0	0
Fundraiser	112	0	0	112	0	0	0
Agenda Books	570	0	0	570	0	0	0
Media Center	5,362	0	1,281	2,534	4,109	0	4,109
Transportation Fee	91	0	0	91	0	0	0
PE Uniforms	165	0	0	165	0	0	0
Veterans Day Assembly	579	0	0	579	0	0	0
Lost/Damaged Books	2,067	0	446	828	1,685	0	1,685
Locker Fees	713	0	387	365	735	0	735
Interest	0	0	91	0	91	0	91
Insufficient Funds	(350)	0	0	0	(350)	0	(350)
	<u>23,033</u>	<u>0</u>	<u>46,914</u>	<u>50,260</u>	<u>19,687</u>	<u>0</u>	<u>19,687</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Ending Cash Balance
					Unencumbered Cash Balance	Cash Balance		
Meadowlark Elementary								
Charitable Donations	\$ 7,173	\$ 0	\$ 0	7,173	\$ 0	\$ 0	\$ 0	0
P.T.O. Funded	2,964	0	2,405	2,737	2,632	0	0	2,632
Library Book Fair	686	0	200	222	664	0	0	664
Lost/Damaged Library Books	821	0	455	199	1,077	0	0	1,077
Picture Donation	2,196	0	1,063	498	2,761	0	0	2,761
Yearbook	876	0	97	0	973	0	0	973
Student Assistance	0	0	394	133	261	0	0	261
Holiday Giving Project	0	0	3,512	3,343	169	0	0	169
MES PTO Grants	294	0	1,141	720	715	0	0	715
	<u>15,010</u>	<u>0</u>	<u>9,267</u>	<u>15,025</u>	<u>9,252</u>	<u>0</u>	<u>0</u>	<u>9,252</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Cottonwood Elementary							
Cottonwood Student Activity	\$ 0	\$ 0	5,135	\$ 3,266	1,869	\$ 0	1,869
2nd Grade Popcorn Acct	0	0	237	116	121	0	121
Cottonwood Yearbook	0	0	5,324	2,209	3,115	0	3,115
PTO Gifts to Teachers	639	0	3,809	2,313	2,135	0	2,135
Eagle Scouts	0	0	591	591	0	0	0
Kids In Need	274	0	25	161	138	0	138
Coke Commission	862	0	469	462	869	0	869
Cottonwood Music Department	573	0	2,178	1,867	884	0	884
Library Book Fair	2,158	0	600	1,947	811	0	811
Lost/Damaged Library Books	1,402	0	182	20	1,564	0	1,564
Habitat Center	0	0	847	327	520	0	520
Field Trips	0	0	5,588	5,588	0	0	0
NSF Checks	(65)	0	65	0	0	0	0
	<u>5,843</u>	<u>0</u>	<u>25,050</u>	<u>18,867</u>	<u>12,026</u>	<u>0</u>	<u>12,026</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Robert Martin Elementary								
Library	\$ 460	\$ 0	\$ 0	\$ 0	\$ 460	\$ 0	\$ 0	460
Library Fines	306	0	95	302	99	0	0	99
Textbook Fines	87	0	0	87	0	0	0	0
Pictures	613	0	0	613	0	0	0	0
Music Program	114	0	234	145	203	0	0	203
Pepsi	791	0	459	131	1,119	0	0	1,119
Donations	5,798	0	12,033	15,319	2,512	0	0	2,512
	<u>8,169</u>	<u>0</u>	<u>12,821</u>	<u>16,597</u>	<u>4,393</u>	<u>0</u>	<u>0</u>	<u>4,393</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Sunflower Elementary								
SAMS Award-Stonehocker	\$ 0	0	42	0	\$ 42	0	\$	42
PTO Assistance Fund	0	0	487	0	487	0		487
Book Fair	3,824	0	1,100	486	4,438	0		4,438
CAAMP Activities	2,394	0	3,068	3,068	2,394	0		2,394
Student Activity	5,015	0	5,185	5,727	4,473	0		4,473
Field Trips	0	0	0	0	0	0		0
Cup Stacking	1	0	0	0	1	0		1
Student Council	0	0	2,640	1,531	1,109	0		1,109
Yearbook	0	0	8,980	3,867	5,113	0		5,113
Library Book Fair	5,921	0	2,773	5,041	3,653	0		3,653
Library Lost Book Fund	1,228	0	192	21	1,399	0		1,399
Music	0	0	1,904	1,602	302	0		302
Interest	0	0	32	0	32	0		32
NSF	0	0	(480)	21	(501)	0		(501)
	<u>18,383</u>	<u>0</u>	<u>25,923</u>	<u>21,364</u>	<u>22,942</u>	<u>0</u>		<u>22,942</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Prairie Creek Elementary								
Music	\$ 480	\$ 0	\$ 1,333	\$ 1,481	\$ 332	\$ 0	\$ 0	332
F & R Donations	219	0	3,199	189	3,229	0	0	3,229
Library Book Fair	858	0	1,930	877	1,911	0	0	1,911
Lost/Damaged Library Books	1,096	0	360	56	1,400	0	0	1,400
	<u>2,653</u>	<u>0</u>	<u>6,822</u>	<u>2,603</u>	<u>6,872</u>	<u>0</u>	<u>0</u>	<u>6,872</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Fund	Beginning Unencumbered Cash Balance	Prior Year		Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
		Encumbrances	Canceled				Encumbrances and Accounts Payable		
Wheatland Elementary									
Library Book Fair	\$ 29	\$ 0	0	\$ 260	\$ 260	\$ 29	\$ 0	\$ 29	29
Student Activity	6,011	0	0	9,764	6,303	9,472	0	9,472	9,472
WES PTO Donations	802	0	0	14,148	14,392	558	0	558	558
Principal Library Book Fair	0	0	0	300	209	91	0	91	91
Library Birthday Book Club	1	0	0	1,405	1,040	366	0	366	366
Library Lost Book Fund	319	0	0	297	616	0	0	0	0
Music	0	0	0	1,453	543	910	0	910	910
STUCO	0	0	0	2,406	1,600	806	0	806	806
	<u>7,162</u>	<u>0</u>	<u>0</u>	<u>30,033</u>	<u>24,963</u>	<u>12,232</u>	<u>0</u>	<u>12,232</u>	<u>12,232</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
Andover Ecadamey							
Box Tops	\$ 0	\$ 0	\$ 224	\$ 0	\$ 224	\$ 0	\$ 224
Damaged/Missing Equipment	0	0	500	0	500	0	500
Elementary Summer	0	0	(2,550)	125	(2,675)	0	(2,675)
Secondary Summer	0	0	(250)	0	(250)	0	(250)
Graduation	0	0	340	0	340	0	340
Returned Checks	(425)	0	0	0	(425)	0	(425)
Sales Tax	(129)	0	0	0	(129)	0	(129)
Employee Spirit Wear	0	0	110	0	110	0	110
Yearbook	0	0	188	259	(71)	0	(71)
	<u>(554)</u>	<u>0</u>	<u>(1,438)</u>	<u>384</u>	<u>(2,376)</u>	<u>0</u>	<u>(2,376)</u>
Total District Activity Funds	\$ 358,232	\$ 0	\$ 893,908	\$ 878,270	\$ 373,870	\$ 0	\$ 373,870

## FEDERAL AWARD INFORMATION



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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**INDEPENDENT AUDITORS' REPORT**

**Board of Education**

**Andover Unified School District No. 385**

**Andover, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2014**, and the related notes to the financial statement, which collectively comprise **Andover Unified School District No. 385, Andover, Kansas'** basic financial statement, and have issued our report thereon dated December 1, 2014. In our report, our opinion on the financial statement was unqualified based on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Board of Education  
Andover Unified School District No. 385**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Andover Unified School District No. 385, Andover, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
December 1, 2014



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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

**INDEPENDENT AUDITORS' REPORT**

**Board of Education  
Andover Unified School District No. 385  
Andover, Kansas**

Report on Compliance for Each Major Federal Program

We have audited **Andover Unified School District No. 385, Andover, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133, Compliance Supplement* that could have a direct and material effect on each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs for the year ended **June 30, 2014**. **Andover Unified School District No. 385, Andover, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Andover Unified School District No. 385, Andover, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Andover Unified School District No. 385, Andover, Kansas'** compliance.

**Board of Education  
Andover Unified School District No. 385**

**Opinion on Each Major Federal Program**

In our opinion, **Andover Unified School District No. 385, Andover, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2014**.

**Report on Internal Control Over Compliance**

Management of **Andover Unified School District No. 385, Andover, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
December 1, 2014

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-14
			Cash 7-1-13				
(Passes Through Kansas Department of Education)							
Department of Agriculture							
Child Nutrition Cluster-Cluster							
School Breakfast Program	10.553	\$ 45,836					
National School Lunch Program	10.555	451,610					
		<u>497,446</u>	\$ 0	\$ 497,446	\$ 497,446	\$ 0	
Department of Education							
Title I, Part A Cluster-Cluster							
Title I Grants to Local Education Agencies	84.010	209,320	63	209,320	208,985	398	
Improving Teacher Quality State Grants	84.367	101,072	0	101,072	101,072	0	
		<u>310,392</u>	<u>63</u>	<u>310,392</u>	<u>310,057</u>	<u>398</u>	
(Passes Through South Central Kansas Education Service Center)							
Department of Education							
Carl Perkins	84.048	16,334	0	16,334	16,334	0	
(Passes Through Kansas SRS)							
Department of Health and Human Services							
Medicaid-Cluster							
Medical Assistance Program	93.778	94,462	0	94,462	94,462	0	
Total Federal Financial Assistance		<u>\$ 918,634</u>	<u>\$ 63</u>	<u>\$ 918,634</u>	<u>\$ 918,299</u>	<u>\$ 398</u>	

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Andover Unified School District No. 385, Andover, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Andover Unified School District No. 385, Andover, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And Report On Internal Control Over Compliance Required By OMB Circular A-133.
5. The independent auditors' report on compliance for the major federal award programs for **Andover Unified School District No. 385, Andover, Kansas**, expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Andover Unified School District No. 385, Andover, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **Andover Unified School District No. 385, Andover, Kansas**, was determined not to be a low-risk auditee.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

There are no prior audit findings.